

Finance Department

Scott P. Johnson, Director

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To manage, protect and report on the City of San José's financial resources to enhance the City's financial condition for our residents, businesses and investors

City Service Area

Strategic Support

Core Services

Debt and Risk Management

Provide cost effective financing and insurance coverage for the City's capital assets

Disbursements

Facilitate timely and accurate payment of the City's financial obligations

Financial Reporting

Provide accurate and meaningful reporting on the City's financial condition

Purchasing and Materials Management

Purchase and provide quality products and services in a cost-effective manner

Revenue Management

Collect and invest the City's resources to enhance the City's financial condition

Strategic Support: Analytical Support, Budget/Fiscal Management, Human Resources Management, Contract Administration, and Administrative Support

Finance Department

Department Budget Summary

	2003-2004 Actual 1	2004-2005 Adopted 2	2004-2005 Forecast 3	2005-2006 Adopted 4	% Change (2 to 4)
Dollars by Core Service					
Debt and Risk Management	\$ 1,289,554	\$ 1,212,668	\$ 1,234,307	\$ 1,234,307	1.8%
Disbursements	1,382,808	1,513,192	1,642,336	1,642,336	8.5%
Financial Reporting	1,455,151	1,611,550	1,662,229	1,569,819	(2.6%)
Purchasing and Materials Management*	-	-	2,471,805	2,471,805	N/A
Revenue Management	4,038,655	4,902,140	4,880,038	5,243,438	7.0%
Strategic Support	1,608,102	1,378,929	1,443,287	1,372,617	(0.5%)
Total	\$ 9,774,270	\$ 10,618,479	\$ 13,334,002	\$ 13,534,322	27.5%
Dollars by Category					
Personal Services					
Salaries/Benefits	\$ 9,078,667	\$ 9,277,094	\$ 11,814,780	\$ 11,651,700	25.6%
Overtime	9,798	51,304	61,544	61,544	20.0%
Subtotal	\$ 9,088,465	\$ 9,328,398	\$ 11,876,324	\$ 11,713,244	25.6%
Non-Personal/Equipment	685,805	1,290,081	1,457,678	1,821,078	41.2%
Total	\$ 9,774,270	\$ 10,618,479	\$ 13,334,002	\$ 13,534,322	27.5%
Dollars by Fund					
General Fund	\$ 7,778,403	\$ 8,232,888	\$ 9,611,123	\$ 9,773,059	18.7%
Airport Maint & Opers	44,973	57,413	91,808	91,808	59.9%
Community Dev Block Grant	164,719	168,898	170,858	170,858	1.2%
Conv & Cultural Affairs	38,997	40,628	41,145	41,145	1.3%
Integrated Waste Mgmt	985,870	1,278,751	1,552,374	1,552,374	21.4%
Low/Mod Income Hsg	158,851	170,368	173,361	173,361	1.8%
Muni Health Svcs Program	28,314	29,052	29,197	30,325	4.4%
PW Program Support	-	-	-	37,256	N/A
Sewer Svc & Use Charge	440,897	528,525	580,302	580,302	9.8%
SJ/SC Treatment Plant Oper.	18,977	22,352	134,303	134,303	500.9%
Stores	-	-	949,531	949,531	N/A
Capital Funds	114,269	89,604	-	-	(100.0%)
Total	\$ 9,774,270	\$ 10,618,479	\$ 13,334,002	\$ 13,534,322	27.5%
Authorized Positions	110.00	105.00	134.00	132.00	25.7%

* For 2005-2006, the Purchasing and Materials Management Core Services were consolidated and transferred from the General Services Department as part of a Strategic Support CSA reorganization.

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Budget Reconciliation

(2004-2005 Adopted to 2005-2006 Adopted)

	Positions	All Funds (\$)	General Fund (\$)
Prior Year Budget (2004-2005):	105.00	10,618,479	8,232,888
Base Adjustments			
One-Time Prior Year Expenditures Deleted			
• Business Information Management System Program		(200,000)	(200,000)
• Business Tax Amnesty Program		(228,400)	(228,400)
One-time Prior Year Expenditures Subtotal:	0.00	(428,400)	(428,400)
Technical Adjustments to Costs of Ongoing Activities			
• Salary/benefit changes and the following position reallocations:		425,200	284,691
- 1.0 Account Clerk to Sr. Account Clerk			
- 1.0 Analyst to Financial Analyst			
- 1.0 Division Manager to Administrative Manager			
- 1.0 Senior Accountant to Supervising Accountant			
- 1.0 Senior Buyer to Senior Analyst			
- 1.0 Warehouse Worker to Deputy Director of Purchasing			
• Transfer Purchasing and Materials Management Function from General Services:	27.00	2,566,496	1,317,296
1.0 Mail Processor, 1.0 Senior Office Specialist, 1.0 Senior Account Clerk, 4.0 Warehouse Worker I, 6.0 Warehouse Worker II, 1.0 Senior Warehouse Worker, 1.0 Central Services Supervisor, 1.0 Warehouse Supervisor, 6.0 Buyer, 1.0 Senior Buyer, 2.0 Senior Analyst, 1.0 Division Manager, 1.0 Administrative Manager			
• Addition of 1.0 Senior Accountant for Team San José oversight	1.00	99,194	99,194
• Transfer of 1.0 Sr. Office Specialist from Environmental Services Department for cashiering services	1.00	68,917	0
• Accounting treatment of capital resources from direct charge to overhead		0	93,286
• Accounting treatment of Airport resources from direct charge to overhead		0	11,859
• Changes in overhead costs		(15,193)	0
• Changes in vehicle maintenance and operations costs		(691)	309
Technical Adjustments Subtotal:	29.00	3,143,923	1,806,635
2005-2006 Forecast Base Budget:	134.00	13,334,002	9,611,123

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Budget Reconciliation (Cont'd.)

(2004-2005 Adopted to 2005-2006 Adopted)

	Positions	All Funds (\$)	General Fund (\$)
Investment/Budget Proposals Approved			
Financial Reporting			
Strategic Support CSA			
Financial Reporting Staffing	(1.00)	(92,410)	(93,538)
Financial Reporting Subtotal:	(1.00)	(92,410)	(93,538)
Revenue Management			
Strategic Support CSA			
Rebudget: Business Tax Amnesty Program		228,400	228,400
Rebudget: Business Information Management System		135,000	135,000
Lead Project			
Revenue Management Subtotal:	0.00	363,400	363,400
Strategic Support			
Strategic Support CSA			
Financial Services Staffing and Funding Shift	(1.00)	(70,670)	(107,926)
Strategic Support Subtotal:	(1.00)	(70,670)	(107,926)
Total Investment/Budget Proposals Approved	(2.00)	200,320	161,936
2005-2006 Adopted Budget Total	132.00	13,534,322	9,773,059

Finance Department

Departmental Position Detail

Position	2004-2005 Adopted	2005-2006 Adopted	Change
Account Clerk II	11.00	10.00	(1.00)
Accountant II	17.00	16.00	(1.00)
Accounting Technician	10.00	10.00	-
Administrative Manager	0.00	2.00	2.00
Administrative Officer	2.00	2.00	-
Analyst II	3.00	2.00	(1.00)
Buyer II	0.00	6.00	6.00
Central Services Supervisor	0.00	1.00	1.00
Deputy Director	3.00	4.00	1.00
Director of Finance	1.00	1.00	-
Financial Analyst	5.00	6.00	1.00
Insurance Analyst	1.00	1.00	-
Investigator Collector	13.00	13.00	-
Mail Processor	0.00	1.00	1.00
Office Specialist	6.00	6.00	-
Principal Account Clerk	3.00	3.00	-
Principal Accountant	2.00	2.00	-
Principal Office Specialist	1.00	1.00	-
Program Manager II	1.00	1.00	-
Senior Account Clerk	16.00	18.00	2.00
Senior Accountant	3.00	3.00	-
Senior Analyst	1.00	4.00	3.00
Senior Investigator Collector	2.00	2.00	-
Senior Office Specialist	0.00	2.00	2.00
Senior Warehouse Worker	0.00	1.00	1.00
Staff Specialist	2.00	1.00	(1.00)
Staff Technician	1.00	1.00	-
Supervising Accountant	1.00	2.00	1.00
Warehouse Supervisor	0.00	1.00	1.00
Warehouse Worker I	0.00	4.00	4.00
Warehouse Worker II	0.00	5.00	5.00
Total Positions	105.00	132.00	27.00